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February 27, 2007

The Honorable Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street, N.W.
Seventh Floor
Washington, D.C. 20423

Re: STB Docket No. 34797, New England Transrail, et al.

Dear Secretary Williams:

We are counsel to The New Jersey Department of Environmental Protection ("NJDEP") and The New Jersey Meadowlands Commission ("NJMC") in the above-referenced proceeding. We have received a copy of a letter dated February 21, 2007 submitted by counsel for the NYS&W Railway Corporation that enclosed copies of a decision issued on February 20, 2007 by the U.S. District Court for the District of New Jersey in *The New York Susquehanna and Western Railway Corporation v. Jackson, New Jersey Meadowlands Comm'n et al.*, D. N.J. Civ. No. 05-4010 (KSH).

The purpose of this letter is to inform the Board that NJDEP and NJMC believe that the court's ruling is fundamentally flawed and that they intend to appeal this decision to the U.S. Court of Appeals for the Third Circuit.



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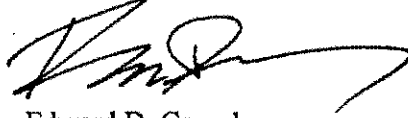
The Honorable Vernon A. Williams

February 27, 2007

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If you have any questions regarding this filing, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read 'E. Greenberg', with a long, sweeping horizontal line extending to the right.

Edward D. Greenberg
Counsel for the State of New Jersey
Department of Environmental Protection and the
New Jersey Meadowlands Commission

cc: The Honorable Ellen Hanson
Service List